IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

THURSDAY, THE 15TH FEBRUARY 2007 / 26TH MAGHA 1928

WP(C).No. 4995 of 2007(T)

PETITIONER:

V.K. RAJAN, AGED 50,
S/O.VATTEKATTU KRISHNANL, POOMANGALAM DESOM,
ARIPALAM VILLAGE, MUKUNDAPURAM TALUK.

BY ADV. SRI.G.SREEKUMAR (CHELUR)

RESPONDENTS:
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1. THE DISTRICT COLLECTOR,
THRISSUR, COLLECTORATE, AYYANTHOLE,
THRISSUR.

2. THE DEPUTY TAHSILDAR, REVENUE RECOVERY
MUKUNDAURAM TALUK OFFICE,
IRINJALAKUDA, THRISSUR DISTRICT.

3. THE VILLAGE OFFICER, IRINJALAKUDA
VILLAGE OFFICE, IRINJALAKUDA,
THRISSUR DISTRICT.

4. THE DISTRICT INDUSTRIES CENTRE,
THRISSUR, REP. BY ITS MANAGER,
THRISSUR.

BY GOVT. PLEADER SRI.MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 15/02/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 4995 OF 2007-T

JUDGMENT

The respondents 1 to 3 have initiated revenue recovery proceedings against the petitioner, to recover the amounts due under a loan availed of by him from the 4th respondent. The petitioner submits, he is entitled to sales tax exemption and therefore, if the amount payable to him by the State by way of sales tax exemption is adjusted, he is not liable to pay any amount to the 4th respondent. When the movable and immovable properties of the petitioner were sought to be attached, he filed objection before the District Collector regarding the attachment of the immovable property. Thereafter, he approached this Court by filing W.P.(C) No.29342/2006. This Court directed the Deputy Tahsildar to consider his objection raised against the attachment of the immovable property. It was also ordered that further proceedings pursuant to the impugned demand will be kept in abeyance till his objection is considered by the said officer. Since there was no stay against the attachment of the movables, the Deputy Tahsildar attached certain movables belonging to the petitioner, as evident from Ext.P3 sale notice. Now, they are proposed to be sold in public auction. This Writ

Petition is filed, challenging Ext.P3.

2. According to the Government, he is a defaulter. The petitioner's entitlement for exemption from payment of sales tax and consequential refund of the amount paid by him, is a matter yet to be established. Therefore, I find nothing illegal with Ext.P3. But, if the petitioner pays the probable value of the movables mentioned in Ext.P3, they shall be released to him. There shall not be any further attachment of those movables, to recover the dues to the 4th respondent. If the petitioner produces a copy of this judgment within three weeks from today before the 2nd respondent, the said respondent will inform him about the amount he has to pay, to get the movables seized from him released. The petitioner may pay the amount within two weeks from the date of such intimation. Needless to say, if the petitioner produces the copy of the judgment before the 2nd respondent within three weeks from today, further steps to sell the articles shall be taken, if only he fails to pay the amount in time.

The Writ Petition is disposed of as above.

15th February, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/